



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

May 1, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

To: All Counties and Municipalities in Alabama

On April 26, 2012, the State Legislature passed and Governor Robert Bentley signed Act No. 2012-256 exempting certain “covered items” from the state sales and use tax during the first full weekend of July 2012 and last full weekend of February in subsequent years, commencing at 12:01 a.m. on the first Friday in July 2012 and ending at twelve midnight the following Sunday. A copy of the Act and other helpful information are available at:

www.revenue.alabama.gov/salestax/WPSalesTaxHol.htm

Pursuant to Act No. 2012-256, any county or municipality may, by resolution or ordinance adopted at least 14 days prior to the first full weekend of July, provide for the exemption of “covered items” from county or municipal sales or use taxes during the same time period, under the same terms, conditions, and definitions applicable to the state sales tax holiday. A county or municipality is prohibited from providing for a sales and use tax exemption during any period other than the state sales tax holiday. As required by Code of Alabama 1975, Section 11-51-210(e), a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the severe weather preparedness sales tax holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue at least 14 days prior to the first full weekend of July in 2012 and at least 30 days prior to the last full weekend of February in subsequent years. The Department will compile this information into a list of all counties and municipalities participating in the sales tax holiday and issue a current publication of the list on the website referenced above.

It is important that the retailers in your county or municipality are informed of your decision to participate or not to participate in a timely manner in order for them to make necessary arrangements, including programming cash registers and training employees. It is also important that the Department of Revenue be notified, even if your decision is not to participate, in order to provide assistance and answer questions for the retailers and residents in your county or municipality, and for the proper administration of the taxes during this weekend.

Please provide notification to the Department of whether your locality will participate. If your decision is to participate, include with the notification a certified copy of the resolution or ordinance adopted. Notification can be faxed to 334-353-7666 or mailed to:

ALABAMA DEPARTMENT OF REVENUE
Attention: Wanda Robbins, Room 4311
Sales, Use & Business Tax Division
Post Office Box 327900
Montgomery, Alabama 36132-7900

If we can be of assistance, please contact Wanda Robbins (334-353-8044), James Mayberry (334-353-7718), or Cameran Clark (334-242-1443).



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IMPORTANT

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2012 Severe Weather Preparedness Tax Holiday July 6 - 8, 2012

Deadline to notify ADOR: June 22, 2012

The 2012 Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, July 6, 2012, and ends at twelve midnight on Sunday, July 8, 2012. As required by the Sales Tax Holiday For Severe Weather Preparedness Rule, a participating county or municipality shall submit a certified copy of their adopted resolution or ordinance providing for the Severe Weather Preparedness Sales Tax Holiday, and any subsequent amendments thereof, to the Alabama Department of Revenue before June 22, 2012. The Department will compile this information into a list of all counties and municipalities participating in the Severe Weather Preparedness Tax Holiday and issue a current publication of the list on its website at:

www.revenue.alabama.gov/salestax/WPSalesTaxHol.htm

Notification of participation in the sales tax holiday may not be included in the published list if received after June 22, 2012.

**Your taxpayers want to know if your locality will participate
in the 2012 Weather Preparedness Tax Holiday.**

**Please put it on your calendar to discuss and vote on this
matter soon and notify the ADOR of the decision.**

Participating? Send a certified copy of any resolution, ordinance, or amendment adopted by your locality.

Not Participating? It is important that you inform us of that fact, as well.

Taxpayers rely on the list provided by the Department of Revenue and the Department cannot post a locality's participation status based on assumption; notification of nonparticipation or copies of resolution/ordinance from the locality is required.

Notification can be faxed, mailed or emailed:

FAX: 334-353-7666

MAIL: ALABAMA DEPARTMENT OF REVENUE
Attention: Wanda Robbins, Room 4311
Sales, Use & Business Tax Division
Post Office Box 327900
Montgomery, Alabama 36132-7900

EMAIL: wanda.robbs@revenue.alabama.gov

QUESTIONS: 334-353-8044